

HOUSE BILL No. 1142

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-45.

Synopsis: Property tax roundtable. Establishes the property tax roundtable.

Effective: Upon passage.

Scholer

January 13, 2004, read first time and referred to Committee on Rules and Legislative Procedures.

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Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

HOUSE BILL No. 1142

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-45 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]:

4 **Chapter 45. Property Tax Roundtable**

5 **Sec. 1. As used in this chapter, "executive" has the meaning set**
6 **forth in IC 36-1-2-5.**

7 **Sec. 2. As used in this chapter, "fiscal body" has the meaning set**
8 **forth in IC 36-1-2-6.**

9 **Sec. 3. As used in this chapter, "roundtable" refers to the**
10 **property tax roundtable established by section 4 of this chapter.**

11 **Sec. 4. The property tax roundtable is established.**

12 **Sec. 5. (a) The roundtable consists of the following members:**

13 **(1) The chair and the ranking minority member of the senate**
14 **finance committee.**

15 **(2) The chair and the ranking minority member of the house**
16 **of representatives ways and means committee.**

17 **(3) The commissioner of the department of local government**



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1 finance.

2 (4) A number of members appointed by the governor who
3 must be representatives of:

4 (A) business, community, and school leaders;

5 (B) county assessors;

6 (C) township assessors;

7 (D) township trustee-assessors;

8 (E) city executives;

9 (F) county executives; and

10 (G) county fiscal bodies.

11 The number of members appointed under clause (A) must be
12 equal to the combined number of members appointed under
13 clauses (B) through (G).

14 (b) The governor shall make appointments under subsection (a)
15 before July 1, 2004.

16 (c) The appointed members of the roundtable serve at the
17 pleasure of the governor. The governor shall fill any vacancy on
18 the roundtable within forty-five (45) days of the vacancy.

19 Sec. 6. The roundtable shall operate under the rules of the
20 legislative council.

21 Sec. 7. (a) The chair of the senate finance committee and the
22 chair of the house of representatives ways and means committee
23 shall serve as cochair of the roundtable. The roundtable shall meet
24 upon the call of the cochair.

25 (b) A quorum of the roundtable must be present to conduct
26 business. A quorum consists of a majority of the voting members
27 appointed to the roundtable. The roundtable may not take an
28 official action unless the official action has been approved by at
29 least a majority of the voting members appointed to serve on the
30 roundtable.

31 Sec. 8. The roundtable is a permanent body and working group.

32 Sec. 9. The legislative services agency shall provide staff support
33 to the roundtable.

34 Sec. 10. (a) The roundtable shall:

35 (1) study:

36 (A) the levels of government:

37 (i) at which decisions are made concerning various areas
38 of governmental responsibility; and

39 (ii) at which decisions are made concerning sources of
40 funding for those areas;

41 (B) the extent to which unfunded mandates are imposed
42 on:

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- 1 (i) the state; and
- 2 (ii) local units of government;
- 3 (C) efficiencies in the methodology of tracking and keeping
- 4 data on property tax matters; and
- 5 (D) the extent to which:
- 6 (i) useful data on property tax matters is being tracked
- 7 and kept; and
- 8 (ii) the tracking and keeping of other data on property
- 9 tax matters would be useful; and
- 10 (2) provide recommendations on the subjects referred to in
- 11 subdivision (1) to the following:
- 12 (A) The governor.
- 13 (B) The commissioner of the department of local
- 14 government finance.
- 15 (C) The executive director of the legislative services agency
- 16 in an electronic format under IC 5-14-6.
- 17 (b) Before providing a recommendation under subsection (a),
- 18 the roundtable shall prepare an analysis of the fiscal impact that
- 19 the recommendation will have on:
- 20 (1) the state; and
- 21 (2) political subdivisions affected by the recommendation.
- 22 The analysis must be submitted with the recommendation under
- 23 subsection (a).
- 24 (c) Whenever the roundtable provides a recommendation under
- 25 subsection (a) and the fiscal impact prepared under subsection (b)
- 26 indicates that the impact of the recommendation will be at least
- 27 five hundred thousand dollars (\$500,000), the roundtable shall
- 28 submit a copy of the recommendation and the fiscal impact
- 29 prepared under subsection (b) to the legislative services agency for
- 30 review. Not more than forty-five (45) days after receiving a copy of
- 31 the recommendation and fiscal analysis, the legislative services
- 32 agency shall prepare a fiscal analysis concerning the effect that
- 33 compliance with the recommendation will have on:
- 34 (1) the state; and
- 35 (2) political subdivisions affected by the proposed
- 36 recommendation.
- 37 The fiscal analysis must contain an estimate of the direct fiscal
- 38 impact of the recommendation and a determination concerning the
- 39 extent to which the recommendation creates an unfunded mandate
- 40 on the state or a political subdivision affected by the proposed
- 41 recommendation. The fiscal analysis is a public document. The
- 42 legislative services agency shall make the fiscal analysis available

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1 to interested parties upon request. The roundtable shall provide
2 the legislative services agency with the information necessary to
3 prepare the fiscal analysis. The legislative services agency may also
4 receive and consider applicable information from the entities
5 affected by the recommendation in preparation of the fiscal
6 analysis. The legislative services agency shall provide copies of its
7 fiscal analysis to each of the persons described in subsection (a)(2).

8 SECTION 2. An emergency is declared for this act.

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